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METHODS OF MUNICIPAL TAXATION AND ASSESSMENT IN THE DISTRICT OF COLUMBIA

COMPLETED TO AND INCLUDING
THE 59TH CONGRESS

Compiled by
WILLIAM TINDALL
Secretary of the Board of Commissioners of the District of Columbia

Printed for use of the Committee on the District of Columbia
House of Representatives

WASHINGTON
GOVERNMENT PRINTING OFFICE
1908

Board of
District of Columbia, Commissioners.

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METHODS OF TAXATION IN THE DISTRICT OF COLUMBIA.

GENERAL ASSESSMENTS.

ASSESSMENT OFFICIALS.

Assessments of both real and personal property are made by a permanent board of assistant assessors consisting of five members, three of said board being designated by the assessor to act as the assessors of real estate and as the excise board and the two other members of said board designated by the assessor to compose the board of personal tax appraisers. All five members of said board of assistant assessors, together with the assessor, chairman, constitute the board of equalization and review of real estate assessments and also the board of personal tax appeals. The assessor, however, acts as chairman ex officio of the several boards aforesaid. The assessor and the members of the board of assistant assessors may not be removed except for inefficiency, neglect of duty, or malfeasance in office. The assistant assessors of personal property are required to perform such other official duties as the assessor may from time to time direct. (32 Stat., pt. 1, 617, and 28 Stat., 282.)

SALARIES AND QUALIFICATIONS.

The salary of the assessor is $3,500 per annum, as assessor, and $500 additional as chairman of the excise and personal tax boards; and that of each of the members of the board of assistant assessors $3,000 per annum (28 Stat., 282). The assessor is required to furnish bond in the sum of $10,000 (30 Stat., 666), and each member of the board must, before entering upon his duties, take an oath to diligently, faithfully, and impartially perform the duties imposed upon him. (28 Stat., 282.)

Two assistant assessors at $2,000 each, in addition to the five above mentioned, are annually provided for by appropriation of their salaries, and supervise the office work of the assessor's office, under the direction of the assessor.

ASSESSMENT OF REAL PROPERTY.

Real estate is assessed triennially (28 Stat., 283) at not less than two-thirds of its true value (32 Stat., pt. 1, 616) by the board of three assistant assessors (28 Stat., 282). This assessment must be completed on or before the first Monday of January in each third year and return of the same made to the assessor, together with all maps, field books, surveys, plats, and all notes and memoranda concern-

ing said assessment. The assessment must be made by said assessors from actual view and from the best sources of information obtainable.

BOARD OF EQUALIZATION AND REVIEW.

The assessment then passes to the board of equalization and review, composed of the assessor, as chairman, and five (32 Stat., pt. 1, 617, and 28 Stat., 284) assistant assessors. This board convenes on the first Monday of January (28 Stat., 284), and continues in session until review of the assessment is completed, which must be, as nearly as practicable, by the first Monday of June in each third year. Public notice of the time and place of such meeting must be given by publication for two successive days in two daily newspapers in the District of Columbia. The members of the said board are authorized to administer oaths or affirmations, to summon, through the officers of the Metropolitan police force, any person to appear before said board to testify touching matters pertaining to the assessment, such witnesses being allowed the same fees as paid in civil actions before the supreme court of the District of Columbia.

Any person summoned and examined, as aforesaid, and knowingly making false oath or affirmation, is considered guilty of perjury, and upon conviction thereof may be punished according to laws for punishment of perjury (28 Stat., 285).

Any three members of said board shall constitute a quorum for business, and in the absence of the assessor a temporary chairman may be selected. It is the duty of the board of equalization and review to hear appeals from property owners and to fairly and impartially equalize, as a basis for taxation, the values placed upon real property by the board of assistant assessors. In reaching their determination they may raise the valuations of such tracts or lots as, in their opinion, may have been returned below their value and reduce the valuations of such as they may believe to have been returned above their value to such sums as, in their opinion, may be the value thereof.

APPROVAL OF ASSESSMENT BY THE COMMISSIONERS, D. C.

Upon completion of the duties of the board of equalization and review the assessment must be approved by the Commissioners of the District of Columbia, after which approval it becomes the basis of taxation for the ensuing three years (28 Stat., 284).

ASSESSMENT OF OMITTED PROPERTY, NEW IMPROVEMENTS, ETC.

Annually, on or about the 1st of July, the board of assistant assessors is required to make a list of all real property which shall have become subject to taxation, and which is not then on the tax list, and to fix the valuation thereof according to the rules prescribed for assessing real estate. They are also required to make a return of all new structures erected or roofed, and additions to, or improvements of, old structures of over $500 in value, which shall not have been theretofore assessed, specifying the tract or lot on which each of such structures shall have been erected and the value of such structure, and they shall add such valuation to the assessment made of such tract or lot. When improvements on any tract or lot become damaged or destroyed, the

board is required to reduce the assessment on such property to the extent of such damage.

Appeals from these yearly assessments are heard by the board of equalization and review between the first and third Mondays of July of each year.

If the board of assistant assessors shall ascertain that any real property has been omitted from assessment for any previous year or years, or has been so assessed that the assessment was void, they must at once reassess such property for each year of such omission and report the same, through the assessor, to the collector of taxes, who is required to at once proceed to collect the taxes so in arrears as other taxes are collected. However, no property which has escaped taxation is liable for a period of more than three years prior to assessment, except in the case of property involved in litigation. (28 Stat., 284.)

Whenever a subdivision of any real property is made and recorded with the surveyor of the District the board of assistant assessors must reassess the property so subdivided, and the tax on such reassessment is due and payable at the semiannual payment of taxes next ensuing. (32 Stat., pt. 1, 616.)

TO WHOM REAL ESTATE SHALL BE ASSESSED.

All real property must be assessed in the name of the owner or trustee or trustees of the owner thereof. All undivided real property of a deceased person may be assessed in the name of such deceased person until the same is divided according to law, or otherwise passed into the possession of some other person or persons, and all real property the ownership of which is unknown shall be assessed "Owner unknown." (28 Stat., 282.)

RATE OF TAXATION.

The rate of taxation is uniformly, throughout the District of Columbia, $1\frac{1}{2}$ per cent. (32 Stat., pt. 1, 616–618.)

BOOKS OF ASSESSMENT.

The books of assessment are prepared by the assessor before the 1st day of November in each year, and upon completion thereof the assessor is required to make a statement showing the total amount of the assessment of both real and personal property and the total amount of taxes to be collected under said assessments.

TRIPLICATE OF ASSESSMENT.

The statement must be receipted by the collector of taxes, in triplicate, and said collector is held responsible, under his bond, for all such taxes, except such as he may not be able to collect after fully complying with the requirements of law. The original receipt of said assessment and taxes must be forwarded by the assessor to the Comptroller of the Treasury, the duplicate to the auditor of the District of Columbia, and the triplicate is to be retained by the collector. (27 Stat., 13.)

The Collector of Taxes, upon the receipt of the triplicate of assessment, shall give notice for one week, in two newspapers published in

the city of Washington, that he is ready to receive taxes; Act June 11, 1878. (20 Stat. 105.)

TAX BILLS.

All general tax bills must be prepared under the direction of the assessor. (27 Stat., 13.) By order of the Commissioners, all special assessment and water-main tax bills are also prepared under the assessor's supervision. (Order, Nov. 12, 1900.)

DATE OF PAYMENT OF TAXES.

Taxes on realty are levied by fiscal years, and are payable one-half in November, at the option of the owner, no penalty accruing for failure to pay said half until the whole tax becomes due in the following May. For failure to pay before the 1st of June, 1 per cent per month penalty is charged. (32 Stat., pt. 1, 33.)

PUBLIC ACCESSIBILITY OF RECORDS.

The assessor is required to have the records of his office open to the inspection of the public, free of charge, at such time or times as the public interest will permit. (32 Stat., pt. 1, 635.)

The assessor is required to prepare and keep in his office, for public inspection, a list of all real estate sold for nonpayment of general or special taxes or assessments, said list to show the date of sale, for what taxes sold, in whose name assessed at time of sale, amount of sale, when and to whom conveyed, if deeded, or if redeemed from sale, the date of redemption. (27 Stat., 37.)

EXEMPTIONS OF REAL PROPERTY.

The act of Congress approved March 3, 1877, made the following provisions as to exemptions from taxation:

"That the property exempt from taxation under this act shall be the following and no other, namely: First, the Corcoran art building, free public library buildings, churches, the Soldiers' Home, and grounds actually occupied by such buildings; secondly, houses for the reformation of offenders, almshouses, buildings belonging to institutions of purely public charity conducted without charge to inmates, profit, or income; cemeteries dedicated and used solely for burial purposes and without private income or profit; but if any portion of any such building, house, grounds, or cemeteries so in terms excepted is larger than is absolutely required and actually used for its legitimate purpose and none other, or is used to secure a rent or income, or for any business purpose, such portion of the same, or a sum equal in value to such portion, shall be taxed against the owner of said building or grounds." (19 Stat., 399.)

This has been modified by the act of July 1, 1902 (32 Stat., pt. 1, 616), which provides:

"That hereafter property used for educational purposes, that is not used for private gain, shall be exempt from taxation, and all other property used for educational purposes shall be assessed and taxed as other property is assessed and taxed."

Also:

"And hereafter no property except that of the United States or the District of Columbia and property owned by foreign governments for legation purposes, shall be exempt from assessments for improvements." (32 Stat., pt. 1, 961.)

By section 9 of the act of the State of Virginia entitled "An act incorporating the Chesapeake and Ohio Canal Company (4 Stat., 796), ratified and confirmed by the act of Congress, approved March 3, 1825 (4 Stats., 802), the Chesapeake and Ohio canal "and all other works" connected therewith, are "forever exempt from the payment of any tax, imposition, or assessment whatsoever."

Under advice of the legal officers of the government of the District of Columbia the real and personal property of foreign governments in the District, is excepted from taxation under the doctrine of extra territoriality (L. R. 240,016–1 C. O. Nov. 6, 1902) but not from special assessments.

EXEMPTIONS FROM WATER RENTS.

The Commissioners of the District of Columbia are hereby authorized to furnish Potomac water without charge to orphan asylums and charity schools, and such institutions as receive annual appropriations from Congress, to an amount to be fixed in each case by said Commissioners, not to exceed the rate of one hundred gallons per average capita of inmate per diem; and for all water used beyond such an amount the institution shall be charged at the prevailing rate for the use of water in the District. They are further authorized to furnish Potomac water without charge to churches to an amount to be fixed in each case by said Commissioners, any amount used in excess to be charged as hereinbefore provided. (30 Stat., 543.)

SALES FOR OVERDUE TAXES.

The assessor of the District of Columbia shall prepare a list of all taxes on real property in said District subject to taxation on which said taxes are levied and in arrears on the first day of July of each year hereafter; and the Commissioners of said District shall fix date of sale and publish the said list, with notice of sale, in a pamphlet, of which not less than two thousand copies shall be printed for distribution to taxpayers applying therefor. That the said Commissioners shall give notice, by advertising twice a week for three successive weeks, beginning on the third Monday in February of each year hereafter, in the regular issue of three daily newspapers published in said District, that the said pamphlet has been printed and that a copy thereof will be delivered to any taxpayer applying therefor at the office of the collector of taxes of said District; and if the taxes due, together with the penalties and costs that may have accrued thereon, shall not be paid prior to the day fixed for sale, the property will be sold, under the direction of the Commissioners of the District of Columbia, at public auction at the office of the said collector of taxes, commencing at least three weeks after the first publication of said notice and continuing on each following day, Sundays and legal holidays excepted, until all said delinquent property is sold; a description sufficient to identify the property shall be considered a proper description. (32 Stat., pt. 1, 632.)

No property advertised as aforesaid shall be sold upon any bid not sufficient to meet the amount of tax, penalty, and costs. (Ib., 633.)

Upon the day specified aforesaid the Commissioners shall proceed to sell or cause to be sold any and all property upon which such taxes remain unpaid, and continue to sell the same every secular day until all the real property as aforesaid shall have been brought to auction and sold. In case no other person bids the amount due, together with penalties and costs, on any lot, the said collector of taxes shall bid the amount due, together with penalties and costs, on the same and purchase it for the District. (Ib., 633.)

ISSUE OF TAX SALE CERTIFICATES.

The collector of taxes shall require from every purchaser of property sold as aforesaid a deposit sufficient, in his judgment, to guarantee a full and final settlement for such purchase. Every purchaser other than the District of Columbia at any sale of property as aforesaid shall pay the full amount of his bid, including surplus, if any, to the collector of taxes within five days after the last day of sale, and in case such payment is not made within the time specified the deposit of the person so failing to make payment shall be forfeited to the District of Columbia, and said collector of taxes shall then issue the certificate of sale for such property to the next highest bidder, and if payment of the amount of the bid of said next highest bidder be not made within two days thereafter, the Commissioners of the District of Columbia shall set aside both sales for which the bids were made; and the said collector of taxes shall thereupon be held to have bid the amount due on the said lot and to have purchased it for the District. Immediately after the close of the sale, upon payment of the purchase money, the said collector of taxes shall issue to the purchaser a certificate of sale. (Ib.)

TAX DEEDS.

If the property shall not be redeemed by the owner or owners thereof within two years from the last day of sale, by payment to the collector of taxes of said District, for the use of the legal holder of the certificate, the amount for which it was sold at such sale, exclusive of surplus, and twelve per centum per annum thereon, a deed shall be given by the Commissioners of the District, or their successors in office, to the purchaser at such tax sale, his heirs or devisees, or to the assignee of such certificates, which deed shall be admitted and held to be prima facie evidence of a good and perfect title in fee simple to any property bought at said sale herein authorized: *Provided*, That no deed shall be issued until all taxes and assessments appearing upon the tax books against the property are paid, with penalties, interests, and costs, including taxes for the years for which the District purchased the property at tax sale. (Ib., 633.)

BIDDING IN BY THE DISTRICT OF COLUMBIA.

In case the highest bid upon any property is not sufficient to meet the taxes, penalties, and costs thereon said property shall thereupon be bid off by the said collector of taxes, in the name of the District of Columbia; but the property so bid off shall not be exempted from assessment and taxation, but shall be assessed and taxed as other property; and if within two years thereafter such property is not

redeemed by the owner or owners thereof, or their legal representatives, by the payment of the taxes, penalties, and costs due at the time of the sale and that may have accrued after that date, and eight per centum per annum thereon, or if any property two years after having been so bid off at any sale in the name of said District under this Act or any other law in force is not or has not been so redeemed as aforesaid (unless it shall be shown that the sale for taxes was irregular and void), then the Commissioners of the District, or their successors, shall, in the name of and on behalf of the District of Columbia, sell said property at public or private sale and issue to any purchaser of such property a deed, which deed shall have the same force and effect as the deed hereinbefore provided for in this section for property sold at the regular annual sale. No such deed shall be issued until all assessments, taxes, costs, and charges due the District, of whatsoever nature, shall have been paid in full.

At any time after any property shall have been bid off as aforesaid by the collector of taxes, and before the expiration of the time allowed for the redemption thereof, the collector of taxes of said District, may issue to any person or persons, upon the payment of a sum not less than the aggregate amount of the taxes, penalties, and costs due at the time the property was bid off by the collector and that may have accrued after that date, a certificate of sale, and if the property shall not be redeemed by the owner or owners thereof within two years from the date of said certificate, by payment to the collector of taxes of said District, for the use of the legal holder of the certificate, the amount exclusive of surplus paid by the person or persons to whom such certificate was issued and twelve per centum per annum thereon, a deed shall be given by the Commissioners of the District of Columbia, or their successors in office, to the legal holder of such certificate, which deed shall have the same force and effect as the deed hereinbefore provided for in this section for property sold at the regular annual sale; and that the foregoing provisions in this section in reference to the sale at public or private sale of property in the District of Columbia advertised for sale for taxes and bid off by the collector of taxes be, and the same are also hereby, made applicable to all property in the District of Columbia subject to taxation whereon taxes levied and in arrears on the first day of July, eighteen hundred and ninety-seven, or at any time prior thereto, have not been paid, and which at any sale held previous to said date were bid off in the name of the District of Columbia; that when for any reason any tax sale of real property in the District of Columbia may be set aside or canceled, such property may be readvertised and sold at the next ensuing annual sale. (Ib., 634.)

REDEMPTION FROM TAX SALES.

The owner of any property sold as aforesaid, or any other person having an interest therein at the time of redemption, may redeem the same from such sale at any time within two years after the last day of sale by paying to the collector of taxes, for the use of the purchaser, his heirs and assigns, the sum mentioned in the certificate of sale therefor, exclusive of surplus with interest thereon at the rate of twelve per centum per annum after the date of such certificate of sale. (Ib., 635.)

MINORS AND OTHERS UNDER LEGAL DISABILITY.

Minors or other persons under legal disability be allowed one year after attaining full age or after the removal of such legal disability to redeem the property so sold, or bid off by the collector of taxes in the name of the District of Columbia as aforesaid, from the purchaser or purchasers, his, her, or their assigns, or from the District of Columbia, on payment of the amount of purchase money so paid therefor, with eight per centum per annum interest thereon as aforesaid, together with all taxes and assessments that have been paid thereon by the purchaser or his assigns between the day of sale and the period of redemption, with eight per centum per annum interest on the amount of such taxes and assessments. When such property is redeemed from a purchaser other than the District of Columbia, and when such property shall be redeemed from the District of Columbia, it shall, except as to the period of redemption, be upon the terms and conditions hereinabove provided for in the case of redemption by persons not under legal disability. Failure on the part of the District, from any cause whatsoever, to enforce the liens acquired aforesaid shall not release the property from any tax whatsoever that may be due the District. (Ib., 634.)

REPORT OF SALES TO BE FILED WITH RECORDER OF DEEDS.

The collector of taxes shall, within twenty days, exclusive of Sundays and legal holidays, after the last day of the sale hereinbefore provided for as aforesaid, file with the recorder of deeds a written report, in which he shall give a statement of the property sold, other than that sold to the District of Columbia, to whom it was assessed, the taxes due, to whom sold, the amount paid, the date of sale, the cost thereof, and the surplus, if any. (Ib., 635.)

DISPOSAL OF SURPLUS.

Any surplus remaining after the collection of taxes, penalties, and costs on any real estate shall be collected as hereinbefore provided for, and shall be deposited by the collector of taxes to the credit of the surplus fund, to be paid to the owner or owners, or their legal representatives, in the same manner as other payments made by the District: *Provided*, That if any property sold for taxes, as herein provided, is redeemed from such sale within two years from last day of sale, any surplus paid at time of sale shall be paid by the District of Columbia to the legal holder of certificate of sale. (Ib.)

CANCELLATION AND REFUNDMENT OF INVALID SALES.

The said Commissioners shall not convey any property sold for taxes if they shall discover, before the conveyance, that the sale was for any cause invalid and ineffectual to give title to the property sold; but they shall cancel the sale and cause the purchase money, together with interest at the rate of six per centum per annum, and the surplus, if any, to be refunded to the purchaser, his representatives or assigns. (Ib.)

If any conveyance made by the said Commissioners, of property sold for taxes, shall at any time be set aside by decree of any court as

invalid, the party in whose favor the decree is rendered shall pay to the party holding such conveyance, his heirs or assigns, the amount paid for such taxes and conveyances, together with interest at the rate of six per centum per annum. (Ib.)

CHARGE FOR ADVERTISING.

The expenses of advertising and the printing of the tax sale pamphlet shall be paid by a charge of fifty cents for each lot or piece of property advertised. (Ib.)

ASSESSOR'S RECORDS PUBLIC.

Hereafter the assessor of the District of Columbia shall have the records of his office open to inspection of the public, free of charge, at such time or times as the public interest will permit. (Ib.)

The assessor is required to prepare and keep in his office, for public inspection, a list of all real estate sold for nonpayment of general or special taxes or assessments, said list to show the date of sale, for what taxes sold, in whose name assessed at time of sale, amount of sale, when and to whom conveyed, if deeded, or if redeemed from sale, the date of redemption. (27 Stat., 37.)

Nothing herein contained shall be construed as reducing the present rate of interest to be paid in redemption of any tax certificate issued to any purchaser other than the District of Columbia upon any sale held prior to the first day of July hereafter. (32 Stat., 635.)

DUPLICATE TAX SALE CERTIFICATES.

Whenever the Commissioners shall be satisfied by sufficient evidence that a certificate of tax sale or for paving tax has been lost or destroyed, and properly advertised, they shall direct the proper officer of the Corporation to issue a duplicate thereof, they taking from the person or persons to whom such duplicate certificate shall be issued sufficient security to indemnify the Corporation from any loss or damage should such original certificate or certificates be brought against it.

Such duplicate certificate shall state upon its face the number and date of the one in lieu of which it may be issued, and that it has been issued in place of one which has been lost or destroyed, as the case may be. (Webb's Digest, 383.)

INSTRUCTIONS TO APPLICANTS FOR DUPLICATE TAX-SALE CERTIFICATES.

1. Loss must be advertised by loser once in each of two successive weeks as per following form:

To whom it may concern: Take notice that the certificate of sale for taxes on lot ———, square ———, Washington, D. C., on —— day of ———, issued to ———— ————, has been lost or destroyed; and that I have applied to the Commissioners, D. C., to issue to me a duplicate of said certificate.

(Name) ———— ————
(Address) ———— ————

2. The form of application and oath at head of within form must be duly filled out and signed.

3. The bond must be for $250, unless that amount is less than twice the amount of the certificate, when it must be for at least the latter sum.

4. The sureties may be bonding companies, or natural persons; but if they are natural persons, two are requisite, and must make the following oath as to their ownership:

Personally appeared before me, a notary public in and for the District of Columbia, ——— ———, who, being duly sworn according to law, deposes and says that he is a resident of the District of Columbia and is one of the sureties on the bond of ——— ———, hereto attached; deponent further says that he is the owner in his own right of real estate located in the District of Columbia, the value of which over and above all encumbrances and liens thereon is not less than ———.

——— ——— [SEAL.]

Subscribed and sworn to before me this —— day of ———, 190—.

———— ————,
Notary Public, D. C.

COLLECTION AND DEPOSIT OF REVENUES.

It is the duty of the collector of taxes for the District of Columbia to collect all revenues of the District and deposit the amount collected daily with the Treasurer of the United States, and he is held responsible under his bond for all taxes except such as he may not be able to collect after fully complying with the requirements of law. (21 Stat., 460; 27 Stat., 13.)

Section 2 of the District appropriation law of March 3, 1883, prescribes—

"That hereafter all moneys appropriated for the expenses of the government of the District of Columbia, together with all revenues of the District of Columbia, from taxes or otherwise, shall be deposited in the Treasury of the United States, as required by the provisions of section 4 of an act approved June 11, 1878." (22 Stat., 470.)

CERTIFIED STATEMENTS OF TAXES.

The assessor is required to furnish certified statements, over his hand and official seal, of all taxes and assessments, general and special, that may be due and unpaid at the time of making said certificates. For each certificate a fee of 50 cents must be paid to the collector of taxes.

When such certificate is issued, it is a bar to the collection from any subsequent purchaser of any tax or assessment omitted from, and which may be a lien upon the real estate mentioned in, said certificate; but such omission does not affect the liability of the person who owned the property at the time such tax was assessed. (27 Stat., 37.)

REASSESSMENTS.

The Commissioners of the District of Columbia are authorized and directed, in cases where general taxes or assessments for local improvements are quashed, set aside, or declared void by the supreme court of the District of Columbia by reason of imperfect or erroneous description of the property against which same was levied, by reason of such tax or assessment not having been authenticated by proper officer, by reason of a defective return of service of notice, or for any technical reason other than the right of the public authorities to levy the tax or assessment, to reassess the property in question, with power to collect such reassessment. Said reassessment, however, must be made within ninety days after judgment or decree of court quashing or setting aside such taxes or assessments. Any amount theretofore paid on the assessment which has been declared void shall be credited upon the reassessment. (29 Stat., 98, and 30 Stat., 721.)

DESIGNATION OF SQUARES, ETC., FOR ASSESSMENT AND TAXATION.

DESIGNATIONS IN THE CITY OF WASHINGTON.

Prior to March 3, 1899 (30 Stat., 1376), no statutory authority existed for the numbering of squares and lots or other parcels of land in any part of the District of Columbia for the purpose of assessment and taxation. An act of that date prescribes that—

Each square in the city of Washington shall bear a number or other designation that will distinguish it from every other square in said city.

Each lot or parcel of ground in each such square shall bear a number or other designation that will distinguish it from every other lot or parcel of ground in such square.

Each block in each subdivision in said District outside of the limits of the city of Washington shall bear a number that will distinguish it from every other such block.

Each lot or parcel of land in each such block shall bear a number that will distinguish it from every other lot therein.

Each piece or parcel of unsubdivided land and each parcel of land deeded by metes and bounds in said District shall have a distinctive designation.

As nearly as practicable, in the judgment of the Commissioners, the numbers in each of the aforesaid squares, blocks, or parcels of land requiring to be numbered shall be in a regularly increasing numerical sequence and order, beginning with the lowest number practicable: and in case of the lots, shall commence at the same relative location in each of the squares, blocks, or parcels of land and be continued in the same relative order.

And imposes upon the Commissioners of the District the duty of making such record.

DESIGNATIONS OUTSIDE OF THE CITY OF WASHINGTON.

An act approved February 23, 1905 (33 Stats., pt. 1, 737), also prescribes a system of distinctive designations of parcels of land for the same purpose in that part of the District outside of the city of Washington. The Commissioners, by an order of October 31, 1906, approved a system prepared in accordance with this law:

DESIGNATIONS OF SQUARES AND LOTS OUTSIDE OF THE CITY OF WASHINGTON, A SUFFICIENT DESCRIPTION FOR ALL ASSESSMENT PURPOSES.

"The designation given as hereinbefore prescribed to each block or square, lot or parcel of land, respectively appearing on the records of the assessor of the District of Columbia at the time any assessment or tax is levied for which such property may become subject to sale, shall be a complete and official designation of said block or square, lot or parcel of land, for the purpose of the collection of taxes or assessments of any kind, and the designation so given shall be considered good and sufficient descriptions in any advertisements of such property for sale for delinquent taxes or assessments." (Ib., 738.)

TRANSCRIPTS OF DEEDS, WILLS, ETC., FOR ASSESSMENT RECORDS.

TRANSCRIPTS FOR LAND OUTSIDE CITY OF WASHINGTON.

The Commissioners shall cause an employee of the surveyor's office to make daily transcripts of all deeds of conveyance, wills, condemnations, decrees, and other instruments or proceedings by which

boundaries are changed; for which purpose such employee of the surveyor's office shall at all times during business hours have full and free access to all records of the recorder of deeds, register of wills, clerk of the supreme court, marshal, and other officials; and the surveyor shall daily furnish to the assessor a copy of such transcript, from which a duplicate set of taxation and assessment plat books shall be maintained by the said assessor: *Provided*, That the current series of taxation and assessment plat books in the surveyor's office shall be the standard book of reference for all purposes of assessment and taxation by all departments of the government of the District of Columbia. (Ib.)

TRANSCRIPTS OF DEEDS, WILLS, ETC., FOR LAND IN THE CITY OF WASHINGTON.

The act of March 3, 1899, above cited, makes provision for such transcripts in relation to changes of boundaries by wills and deeds of land in the *city of Washington*.

SPECIAL ASSESSMENTS.

Assessment and Permit Work.

ALLEYS AND SIDEWALKS.

No property except that of the United States or the District of Columbia, and property owned by foreign governments for legation purposes shall be exempt from assessments for improvements. (Mar. 3, 1903, 32 Stats., 961.)

Hereafter the Commissioners of the District of Columbia are authorized and empowered, whenever in their judgment the public health, safety, or comfort require it, or whenever application shall be made therefor, accompanied by a deposit equal to one-half the estimated cost of the work, to improve and repair alleys and sidewalks, and to construct sewers and sidewalks in the District of Columbia of such form and materials as they may determine, and to pay the total cost of such work from appropriations for assessment and permit work. (Act Aug. 7, 1894, 28 Stats., 247.)

ADVERTISEMENT.

Said Commissioners shall give notice by advertisement, twice a week for two weeks (28 Stats., 247), in some newspaper published in the city of Washington, of any assessment work proposed to be done by them under this act, designating the location and the kind of work to be done, specifying the kind of materials to be used, the estimated cost of the improvement, and fixing a time and place when and where property-owners to be assessed can appear and present objections thereto, and for hearing thereof. One-half of the total cost of the

assessment work herein provided for, including the expenses of the assessment, shall be charged against and become a lien upon abutting property, and an assessment therefor shall be levied pro rata according to the linear frontage of said property. (28 Stats., 247.)

METHOD OF PAYMENT.

One-half of the cost of the assessment work done under the provisions of this act shall be paid to the collector of taxes of the District of Columbia, as follows: One-third of the amount within sixty days after service of notice of such assessment, without interest; one-third within one year, and the remainder within two years from the date of such service of notice, and interest shall be charged at the rate of eight per centum per annum from the date of service of such notice on all amounts which shall remain unpaid at the expiration of sixty days after service of notice of such assessment.

SERVICE OF NOTICE.

The notice in all cases shall be served upon each lot owner, if he or she be a resident of the District, and his or her residence known, and if he or she be a nonresident of the District, or his or her residence unknown, such notice shall be served on his or her tenant or agent, as the case may be, and if there be no tenant or agent known to the Commissioners, then they shall give notice of such assessment by advertisement twice a week for two weeks in some newspaper published in said District. The service of such notice, where the owner or his tenant or agent resides in the District of Columbia, shall be either personal or by leaving the same with some person of suitable age at the residence or place of business of such owner, agent, or tenant; and return of such service, stating the manner thereof, shall be made in writing and filed in the office of said Commissioners: *Provided*, That the cost of publication of the notice herein provided for, and the service of such notices shall be paid out of the appropriations for assessment and permit work.

SALES FOR UNPAID ASSESSMENTS.

Any property upon which such assessment and accrued interest thereon, or any part thereof, shall remain unpaid at the expiration of two years from the date of service of notice of such assessment shall be subject to sale therefor under the same conditions and penalties which are imposed by existing laws for the nonpayment of general taxes; and if any property assessed as herein provided for shall become liable to sale for any other assessment or tax whatever, then the assessments levied under this Act shall become immediately due and payable, and the property against which they are levied may be sold therefor, together with the accrued interest thereon, and the cost of advertising, to the date of such sale.

DEPOSITS UNDER PERMIT SYSTEM.

Property owners who request improvements under the permit system shall deposit in advance with the collector of taxes of the District of Columbia an amount equal to one-half the estimated cost of

such improvements, and in such cases it shall not be necessary to give the notice hereinbefore provided for. All moneys received by the collector of taxes of the District of Columbia for work done upon the request of property owners, as herein provided for, shall be deposited by him in the United States Treasury to the credit of the permit fund.

REFUNDMENT OF SURPLUS DEPOSITS.

Upon the completion of work done as aforesaid at the request of property owners, the Commissioners shall repay to the then current appropriation for assessment and permit work, out of the permit fund, a sum equivalent to one-half of the cost of the work, and shall return to the depositors, from the same fund, as application may be made therefor, any surplus that may remain over and above one-half of the cost of the work.

The words "Current appropriation", in the paragraph above, are construed to mean "That hereafter, repayments from the permit fund to the appropriation for assessment and permit work shall be credited to said appropriation for the fiscal year *in which the repayment is made.*" (D. C. appropriation law, Mar. 2, 1907.)

HOW COLLECTIONS SHALL BE CREDITED.

All sums received by the collector under the provisions of this act on account of assessment work, and in payment of assessments heretofore made for compulsory permit work, shall be credited to the appropriation for assessment and permit work for the fiscal year in which they are collected.

NEW CURB AND SIDEWALKS ON STREETS BEING IMPROVED.

When new sidewalks or curbing are hereafter required to be laid on streets being improved, one-half the total cost shall be assessed against abutting property, in like manner and under the law governing in the case of assessment and permit work: Provided, that abutting property shall not be liable to such assessment when sidewalk and curbing have been laid by the District authorities in front of the same under the assessment and permit system within two years prior to such assessment. (Act Aug. 7, 1894, 28 Stats., 250.)

EXTENSIONS OF STREETS AND AVENUES.

A method of condemnation of land for extension of streets and avenues, is provided by subchapter 1 of chapter 15 of the Code of Laws for the District of Columbia, which directs that whenever land is needed for the opening, extension, widening or straightening of any street, avenue, road or highway in the District, *authorized by Congress*, the Commissioners of the District of Columbia may institute a proceeding in rem in the Supreme Court of the District of Columbia, sitting as a district court, for the condemnation of the necessary land.

The jury so summoned, shall assess as benefits against the property on each side of the street and all other pieces or parcels of land in the vicinity that may be specially benefited by reason of the opening, extension, etc., such proportional amount of the amount found by them as damages as they shall find such property benefited; and,

in determining the amounts to be assessed, shall take into account the situation of the parcel and the topographical position and determine the benefits and advantages such a parcel will receive (act Apr. 30, 1906), and the consideration to which any property affected is entitled in consequence of any dedication having been made for street extension purposes. (Act Feb. 25, 1907.)

If the total amount awarded as damages, including the cost and expense of the proceedings, is in excess of the total amount of the assessment for benefits, this excess shall be paid from revenues of the District of Columbia (ib.). But as no streets can be opened under the above provisions without specific authority of Congress, as above stated, and as this authorization is in the shape of special laws, the present policy of Congress is in passing such laws to direct that the *total* amount of the award for damages, including the expenses of the proceeding, be assessed as benefits against the lots and parcels of land in the vicinity which the jury may find to be benefited. In other words, the general discretion vested in the jury by the Code, as to determining the proportion to be assessed as benefits is annulled specifically in each case. The Constitutionality of such legislation has recently been questioned in this jurisdiction, in the case of opening a minor street, where the provision as to assessments was similar, and the Supreme Court of the United States, in passing upon the matter, stated that the court below should instruct the jury to find only *actual* benefits, without reference to the amount paid for damages. (Comment only.)

The assessments as finally ratified and confirmed by the court are a lien upon the land assessed and collectible as special improvement taxes, being payable in 5 equal annual installments, with interest at the rate of four percentum per annum from and after 60 days after the confirmation by the court of the verdict of the jury. (Act Apr. 30, 1906, sec. 491j.)

In cases where damages and benefits are awarded to the same party, only the excess of damages over benefits is paid. If the benefits should be greater than the damages a credit is made against the assessment of the amount of the damages. (Ib.)

WATER MAINS AND SERVICE SEWERS.

The Commissioners of the District of Columbia are authorized and directed, whenever in their judgment the same may be necessary for the public safety, health, comfort, or convenience, to construct water mains and service sewers in any street, avenue, road, or alley in the District of Columbia; and the assessor of said District shall levy assessments for the same against abutting property in the amount and manner hereinafter prescribed. (33 Stat., pt. 1, 244–246.)

Water services are not installed by the District.

For laying or constructing water mains in the District of Columbia assessments shall be levied at the rate of $1.25 per linear front foot against all lots or land abutting upon that part of the street, avenue, road, or alley in which a water main shall be laid, and that for laying or constructing service sewers in the District of Columbia assessments

shall be levied at the rate of $1 per linear front foot against all lots or land abutting upon that part of the street, avenue, road, or alley in which a sewer shall be laid: *Provided*, That assessments for water mains and service sewers in the case of lots or parcels of land not more than 100 feet in depth shall be levied upon the fronts or rears of such lots or parcels of land, and not upon both the fronts and rears of such lots or parcels of land; but lots or parcels of land more than 100 feet in depth, except corner lots, shall be assessed upon both their fronts and rears when water mains or service sewers are laid abutting the same: *Provided*, That corner lots shall be assessed for water mains and service sewers only on their short fronts with a depth of not exceeding 100 feet; any excess of the other front over 100 feet shall be subject to assessment, as hereinbefore provided. The areas of all lots or parcels of land which have been assessed for water mains by the square foot under any previous act of Congress, or of the late legislative assembly of the District of Columbia, shall not be again assessed for water mains.

Assessments for water mains or service sewers shall not be levied under this act against lots or parcels of land not more than 100 feet in depth which have theretofore been assessed by their linear front feet by authority of any act of Congress or of the late corporation of Georgetown, and in any assessment or reassessment levied under the provisions of this act credit shall be allowed for any amount which may have been heretofore paid upon any water main or service sewer assessment levied against the same portion of the area of any lot or parcel of land. When the Commissioners of the District of Columbia shall deem it advantageous to lay water mains or service sewers on each side of any street, avenue, road, or alley assessments shall be levied at the rate, within the time and in the manner in this section provided for, against the lots abutting the side of the street, avenue, road, or alley in which the water main or service sewer is laid. (Ib.)

NOTICE TO PROPERTY OWNER.

Assessments shall be levied within sixty days after the completion of the main or service sewer, and the owner or owners affected by such assessments shall be notified by the assessor that the same have been levied by a notice which shall be served upon the owner of the lot or parcel of land if he or she be a resident of the District of Columbia, and his or her residence be known. If the owner be a nonresident or his or her residence be unknown, the notice shall be served on his or her agent or tenant. The service of such notice, where the owner or his or her agent or tenant resides in the District of Columbia, shall be personal or by leaving the same with some person of suitable age, either a member of his family or in his employ, at the residence or place of business of such owner, agent, or tenant; and return of such service, stating the manner thereof, shall be made in writing under oath and filed in the office of the assessor of the District of Columbia. If there be no agent or tenant known to said assessor, and the owner or owners be not residents of the District of Columbia, or if the owner be a resident of the District of Columbia and can not be found therein, and no person of suitable age as aforesaid can be

found at his or her residence or place of business, notice shall be given by advertisement once a week for three successive weeks in some daily newspaper published in said District, and in said publication of said notice each several piece of property shall be described in a separate paragraph, and the cost of such advertisement shall be added to the amount of said assessment and collected in the same manner that said assessment is collected. (Ib.)

METHOD OF PAYMENT, AND SALE FOR NONPAYMENT.

Assessments for water mains and service sewers shall be payable in three equal installments, the first without interest within thirty days from date of service of notice or of the last publication of notice, as the case may be, the second within one year, and the third within two years from the date of assessment, and interest at the rate of 6 per cent per annum shall be charged on all amounts which shall remain unpaid at the expiration of thirty days from the date of service of notice or last publication, as the case may be; but the owner of the property assessed may, at his option, at any time after the levying of such assessment, pay the same in full. If any installment of any assessment for water main or service sewer shall not be paid when due and payable the property against which said assessment was levied may be sold for said delinquent installment at the next ensuing annual tax sale in the same manner and under the same conditions as property sold for delinquent general taxes, if said installment shall not have been paid prior to said sale. (Ib.)

UNSUBDIVIDED PROPERTY NOT ASSESSIBLE FOR SEWER OR WATER MAINS UNLESS CONNECTED.

Property not subdivided into blocks or lots, or both, shall not be assessed for water mains or service sewers until subdivided. Where houses are built on any unsubdivided land and connection is made with a water main or service sewer, assessment shall be made as herein provided for in the case of subdivided property by assessing a frontage of 50 feet on each side of said connection with a depth of 100 feet, except that no double assessment shall be levied; said assessment to be levied within sixty days after said connection is made; and if such unsubdivided land is thereafter subdivided into blocks or lots, such lots shall be assessed as herein provided as to subdivided lands, but the 50 feet on each side of said connection, with a depth of 100 feet, shall not be again assessed. Assessments at the rate and in the manner herein provided for shall be levied against each lot or parcel of land abutting any water main or service sewer in all subdivisions of land, within sixty days after the recording of such subdivision in the office of the surveyor of the District of Columbia, except in cases where said lots or parcels of land have been previously assessed for the same main or service sewer. (Ib.)

In all cases where water mains have heretofore been laid and assessments therefor against abutting lots or land not levied pending the introduction of water into such lots or land, under the provisions of an act of Congress approved July 8, 1898, such assessments shall be levied under the provisions of this act. (Ib.)

REASSESSMENT OF QUASHED ASSESSMENTS.

The assessor of the District of Columbia is directed in cases where water-main assessments, or assessments for service sewers, may be quashed, canceled, set aside, or declared void by the supreme court of the District of Columbia, or may otherwise be canceled or set aside, by reason of an imperfect or erroneous description of the lot or parcel of ground against which the same shall have been levied, by reason of such tax or assessment not having been authenticated by the proper officer or by reason of a defective return of service of notice, or for any technical reason other than the right of the authorities of the District of Columbia to levy assessment or lay the main or service sewer in respect of which assessment was levied, to relevy such assessment at the rate and in the manner provided for in this act; but such reassessment shall be made within sixty days from date of such cancellation. (Ib.)

All sums received on account of assessments levied for the construction of service sewers shall be credited to the appropriation under which the sewer was constructed for the fiscal year in which such sums shall be received. (Ib.)

A service sewer is a sewer with which connection may be directly made for the purpose of providing sewerage facilities to abutting property, and such sewers shall be so indicated on the records of the sewer division of the engineer department of the District of Columbia. (Apr. 22, 1904, 33 Stats., pt. 1, pp. 244–246.)

DEPOSIT OF WATER DEPARTMENT RECEIPTS.

All moneys received on account of laying of water mains and all other moneys received on account of the water department must be deposited to the credit of the water fund, to be used exclusively for the support of the water department. (L. A., June 23, 1873, sec. 7.)

OPENING ALLEYS AND MINOR STREETS, ETC.

SEC. 1608. The Commissioners of the District of Columbia are authorized to open, extend, widen, or straighten alleys and minor streets in the District of Columbia under the following conditions: First, upon the petition of the owners of more than one-half of the real estate in the square or block in which such alley or minor street is sought to be opened, extended, widened, or straightened, accompanied by a plat showing the opening, extension, widening, or straightening proposed; second, when the Commissioners deem that the public interests require such opening, extension, widening, or straightening; third, when the health officer of said District certifies to the necessity for the same on the grounds of public health: *Provided*, That a minor street shall be of a width of not less than 40 feet nor more than 60 feet and shall run through a square or block from one street to another. (Code of law, D. C.)

ASSESSMENTS TO REIMBURSE APPROPRIATIONS FOR OPENING ALLEYS AND MINOR STREETS.

For opening, widening, and extending alleys and minor streets in the District of Columbia, under the provisions of the Code of Law for

the District of Columbia, fifty thousand dollars, to be paid wholly from the revenues of the District of Columbia, and this sum, together with any balance of appropriations heretofore made for said purpose, shall be available for use in opening, widening, extending, and straightening alleys and minor streets under the provisions of the Code of Law for the District of Columbia; said appropriation to be reimbursed by payment of assessments for benefits to be made under the provisions of said Code. (D. C. appr. law Mar. 2, 1907.)

EMPLOYMENT OF ASSISTANT TO CORPORATION COUNSEL.

The Commissioners of said District are hereby authorized to employ, for such time as may be necessary, an assistant to the corporation counsel, at a compensation of one hundred and fifty dollars per month, payable from the appropriation "for opening, widening, and extending alleys and minor streets in the District of Columbia, under the provisions of the Code of Law for the District of Columbia" (act Feb. 23, 1905, 33 Stat., pt. 1, 732) whose duty it shall be to institute and conduct proceedings for the condemnations necessary to be taken in opening, widening, extending, and straightening alleys and minor streets. (Act approved Mar. 2, 1907, 34 Stat., pt. 1, 1128.)

ASSESSMENTS FOR REMOVING OR SECURING DANGEROUS STRUCTURES.

The costs of removing or securing, by the District of Columbia, dangerous structures, upon refusal or neglect of owners to perform such work after due notice, must be assessed against the land upon which structure or structures stand or stood, and unless such assessment is paid within ninety days from service of notice the same shall bear interest at rate of 10 per cent per annum from date of assessment until paid and shall be collected as general taxes are collected. (30 Stat., 923.)

ASSESSMENTS FOR REMOVAL OF INSANITARY BUILDINGS.

SEC. 7. The owner or owners of any building or buildings condemned under the provisions of "An act to create a board for the condemnation of insanitary buildings in the District of Columbia, and for other purposes," which can not be so changed or repaired as to remedy the condition which led to the condemnation thereof, shall demolish and remove such building or part of building within a time to be specified by said board in the order of condemnation. And if any owner or part owner shall fail or refuse to demolish and remove said building or part of building within the time so specified he shall be deemed guilty of a misdemeanor and liable to the penalties provided by section thirteen of this Act, and such building or part of building shall be demolished and removed under the direction of the board for the condemnation of insanitary buildings in the District of Columbia, and the cost of such demolition and removal, less the amount, if any, received from the sale of the old material, but including the cost of making good such damage to adjoining premises as may have resulted from carelessness or willful recklessness in the demolition of such building and the cost of publication, if any, herein provided for, shall be assessed by the Commissioners of the District

of Columbia as a tax against the premises on which such building or part of building was situated, such tax to be collected in the same manner as general taxes are collected, and when collected shall be deposited in the Treasury to the credit of the United States and the District of Columbia in equal parts. (Approved May 1, 1906.)

ASSESSMENTS FOR INCLOSING DANGEROUS WELLS, ETC.

The cost of fencing or otherwise inclosing, by the District of Columbia, lots upon which exist uncovered wells or other dangerous holes or excavations, after neglect or refusal of owner to perform such work upon due notice, shall be assessed as a tax against the property on which such nuisances exist, the tax so assessed to bear interest at rate of 10 per cent per annum and to be carried on regular tax rolls and collected in manner provided for collection of other taxes. (30 Stat., 924.)

ASSESSMENTS FOR REMOVAL OF WEEDS.

The expense of removal, by the District of Columbia, of weeds of 4 inches or more in height from unoccupied land in the city of Washington or its more densely populated suburbs, upon failure or neglect of owner to perform such work, shall be assessed against the property on which such weeds were located, and said assessments shall bear interest at rate of 10 per cent per annum until paid, shall be carried on regular tax rolls of the District, and paid in manner provided for collection of general taxes. (30 Stat., 959.)

ASSESSMENTS FOR DRAINING LOTS.

In case owner or owners of lots, after due notice, fail or neglect to connect such lots with water mains and sewers, as required by law, the Commissioners shall cause such connections to be made, the expense to be paid out of the emergency fund, such expense, with necessary costs of advertising, to be assessed as a tax against such lots, which tax shall be carried on regular tax rolls and be collected in manner provided for collection of other taxes. (29 Stat., 126.)

The Commissioners are also authorized to make such connections upon any street or avenue about to be paved or otherwise improved before any such pavement or other permanent works are put down, the costs of such connections to be assessed as explained above. (20 Stat., 107; 28 Stat., 44; 29 Stat., 126.)

ABATEMENT OF NUISANCES AND OTHER UNLAWFUL CONDITIONS.

Whenever the owner of any real property in the District of Columbia shall fail or refuse, after the service of reasonable notice in the manner hereinafter provided, to correct any condition which exists on or has arisen from such property in violation of law or of any regulation made by authority of law, with the correction of which condition said owner is by law or by said regulation chargeable, or to show cause, sufficient in the judgment of the Commissioners of said District, why he should not be required to correct such condition, then, and in that instance, the Commissioners of the District of Columbia may, and they are hereby authorized to, cause such condition to be corrected; assess the cost of correcting such condition

and all expenses incident thereto (including the cost of publication, if any, hereinafter provided for) as a tax against the property on which such condition existed or from which such condition arose, as the case may be; and carry such tax on the regular tax rolls of said District, and collect such tax in the same manner as general taxes in said District are collected: *Provided*, That the correction of any condition aforesaid by said Commissioners under authority of this section shall not relieve the owner of the property on which such condition existed, or from which such condition arose, from criminal prosecution and punishment for having caused or allowed such unlawful condition to arise or for having failed or refused to correct the same. (Act Apr. 14, 1906.)

For the purposes of this Act any notice required by law or by any regulation aforesaid to be served shall be deemed to have been served (a) if delivered to the person to be notified, or if left at the usual residence or place of business of the person to be notified, with a person of suitable age and discretion then resident therein; or (b) if no such residence or place of business can be found in said District by reasonable search, if left with any person of suitable age and discretion employed therein at the office of any agent of the person to be notified, which agent has any authority or duty with reference to the land or tenement to which said notice relates; or, (c) if no such office can be found in said District by reasonable search, if forwarded by registered mail to the last known address of the person to be notified and not returned by the post-office authorities; or, (d) if no address be known or can by reasonable diligence be ascertained, or if any notice forwarded as authorized by the preceding clause of this section be returned by the post-office authorities, if published on three consecutive days in a daily newspaper published in the District of Columbia; or, (e) if by reason of an outstanding, unrecorded transfer of title the name of the owner in fact can not be ascertained beyond a reasonable doubt, if served on the owner of record in the manner hereinbefore in this section provided. Any notice required by law or by any regulation aforesaid to be served on a corporation shall for the purposes of this Act be deemed to have been served on any such corporation if served on the president, secretary, treasurer, general manager, or any principal officer of such corporation in the manner hereinbefore provided for the service of notices on natural persons holding property in their own right; and, if required to be served on any foreign corporation, if served on any agent of such corporation personally, or if left with any person of suitable age and discretion residing at the usual residence or employed at the place of business of such agent in the District of Columbia. Every notice aforesaid shall be in writing or printing, or partly in writing and partly in printing; shall be addressed by name to the person to be notified; shall describe with certainty the character and location of the unlawful condition to be corrected, and shall allow a reasonable time to be specified in said notice, within which the person notified may correct such unlawful condition or show cause why he should not be required to do so. (Approved, Apr. 14, 1906.)

SPECIAL POLICEMEN AT STREET-RAILWAY CROSSINGS.

The Commissioners are authorized and required to station special policemen at such street-railway crossings and intersections in the

city of Washington as they may deem necessary, the expense of such services to be paid pro rata by the respective railway companies. (30 Stat., 489.)

ASSESSMENTS FOR CLEANING OF OFFENSIVE CESSPOOLS.

For cleaning offensive cesspools, by the District of Columbia, in cases where owners or other responsible parties fail or neglect to perform such work, after due notice, the Commissioners are authorized to assess the cost thereof as a tax against the property benefited, which tax shall be carried on the regular tax roll and collected in the manner provided for collection of other taxes. (30 Stat., 233.)

LIGHTING TRACKS OF STEAM RAILWAY COMPANIES.

All railway companies using engines propelled by steam must pay the District of Columbia for the lighting of the streets, avenues, lands, and grounds through which their tracks may be laid. In case of default of such payment, actions at law may be maintained by the District of Columbia against said railway companies. (22 Stat., 466.)

COSTS OF ERECTION OF FIRE ESCAPES.

It shall be the duty of the owner, lessee, occupant, or person having possession, charge, or control of any building three or more stories in height, or over thirty feet in height, constructed or used or intended to be used as a tenement house, apartment house, flat, hotel, office building, store, hospital, seminary, academy, school, college, institute, dormitory, asylum, sanitarium, hall, or place of amusement, to provide and cause to be erected and fixed to every such building, connecting with each floor above the first floor by easily accessible and unobstructed openings, one or more suitable fire escapes, and other appliances, in such location and numbers and of such material, type, and construction and make such alterations in buildings, as the Commissioners of the District of Columbia may determine.

In case of failure or refusal of the owner, lessee, occupant, or person having possession, charge, or control of any building so specified, to erect fire escapes and appliances upon notice, then, and in that event, the Commissioners are hereby empowered and it is their duty to cause such erection of fire escapes and other appliances mentioned in the notice provided for, and they are hereby authorized to assess the costs thereof as a tax against the buildings on which they are erected and the ground on which the same stands, and to issue tax-lien certificates against such building and grounds for the amount of such assessments, bearing interest at the rate of ten per centum per annum, which certificates may be turned over by the Commissioners to the contractor for doing the work.

SEC. 8. That no license shall be issued to any person to conduct any business for which a license is required in any building mentioned in this Act until such building has been provided and equipped with a sufficient number of fire escapes and other appliances required. (Act approved Mar. 19, 1906.)

ASSESSMENTS FOR PAVING STREETS ADJACENT TO STREET-RAILWAY TRACKS.

When any street or avenue through which a street railway runs shall be paved, such railway companies shall bear all of the expense for that portion of the work lying between the exterior rails of the tracks of such roads and for a distance of 2 feet from and exterior to such tracks, on each side thereof, and of keeping the same in repair; and when street railways cross any street or avenue the pavement between the tracks of such railway shall, at the expense of the company owning the tracks, be made to conform to the pavement used upon such street or avenue. If any street-railway company shall neglect or refuse to perform the work required, said pavement shall be laid by the District of Columbia and the costs collected from such company by issuing certificates of indebtedness against the property, real or personal, of such railway company, which certificates shall bear interest at the rate of 10 per cent per annum until paid, and which, until paid, shall remain a lien upon the property on or against which they are issued, together with the franchise of said company; and if such certificates are not paid within one year the Commissioners may proceed to sell the property against which they are issued, or so much thereof as may be necessary to pay the amount due, such sale to be first advertised daily for one week in some newspaper published in the city of Washington, and to be at public auction, to the highest bidder. (20 Stat., 106.)

IMPROVEMENT OF CARRIAGE WAYS.

No special assessments are levied for the cost of grading or paving carriage ways.

ESTABLISHMENT OF UNIFORM BUILDING LINES.

The Commissioners of the District of Columbia be, and they are hereby, authorized to establish building lines on streets or parts of streets less than ninety feet wide, in the District of Columbia, upon the presentation to them of a plat of the street or part of street upon which such action is desired, showing the lots and the names of the record owners thereof, and accompanied by a petition of the owners of more than one-half of the real estate shown on said plat requesting that building lines be established, or when the Commissioners deem that the public interests require that such building lines be established: *Provided*, that no such building line shall be established on any part of street less than one block in length.

The condemnation proceedings herein provided for shall be in accordance with the provisions of sections sixteen hundred and eight f to sixteen hundred and twelve, both inclusive, of the Code of Law of the District of Columbia as amended February twenty-third, nineteen hundred and five, as far as the same are applicable; and that the assessment proceedings and assessment area for the establishment of building lines herein provided for shall be the same as that provided in section sixteen hundred and eight j of said Code for assessments in the opening, extension, widening, and straightening of alleys or minor streets, in the same manner as if the establishment of building lines had been included in said section. (Act June 21, 1906, 34 Stat., pt. 1, 384.)

TAXATION OF PERSONAL PROPERTY.

The board of personal tax appraisers consists of the assessor, chairman, and the two members of the board of assistant assessors detailed to that duty as hereinbefore explained. (28 Stat., 282, and 32 Stat., pt. 1, 617.)

The assessor is required to annually cause to be prepared a printed blank schedule of all tangible personal property and of general merchandise, stock in trade, owned or held in trust, or otherwise, subject to taxation, and of the classes of corporations and companies to be assessed, together with the rate of tax prescribed, to which shall be appended an affidavit in blank, setting forth that the return presents a full and true statement of all such personal property, taxable capital, or other basis of assessment, or either, as the case may be. (Ib.)

When said schedule is ready for delivery, notice thereof must be given by the assessor by advertisement for three successive secular days in one or more of the daily news-papers published in the District of Columbia, and a copy of said schedule must be delivered to any citizen applying therefor at the office of the assessor. These schedules must be filled out and sworn to, and returned to the office of the assessor within thirty days after the last publication of advertisement. The members of the board of personal tax appraisers are authorized to administer, without charge, oaths for this purpose.

PENALTY FOR FAILURE TO MAKE RETURN.

For failure to make return within specified time, 20 per cent of assessed valuation of personal property is added. (Ib. 617 and 618.)

Upon the filing of these returns, the two members of the board of assistant assessors designated by the assessor to assess personal property must, under the direction and supervision of the assessor, assess personal property. If the board of personal tax appraisers is not satisfied as to the correctness of any return of personal property, they may reject the same, and said board, or any one of the members thereof, may, from the best information he or they can procure, by making such an examination of the personal property as may be practicable, assess the same in such amount as may to him or them seem just, and notice of the rejection of the return shall be given to the party interested by leaving the same at the address given in said return. (Ib. 617 and 618.)

In all cases, however, there is the right of appeal to the board of personal-tax appeals, hereinafter referred to, within fifteen days after delivery of said notice of rejection. Any person making a false affidavit as to taxation of personal property is deemed guilty of perjury, and, upon conviction, is subject to the penalties provided for that offense. (Ib. 618.)

If the personal-tax appraisers fail to complete any of the duties required by law to be performed by them within the time specified, the taxation based upon the same is not, by reason thereof, invalid, but the appraisers must proceed with all reasonable dilligence to complete such duties, and their acts are valid as if performed within the time provided therefor. (Ib. 620.)

If at any time within any current year property subject to taxation shall be discovered to have been omitted from assessment the

board of personal-tax appraisers shall immediately assess the same for the then current year, giving notice in writing to the persons or corporation so assessed, who shall have the right of appeal within ten days from date of said notice. (Ib.)

BOARD OF PERSONAL-TAX APPEALS.

The board of five (32 Stat., pt. 1, 617; 28 Stat., 282) assistant assessors, with the assessor as chairman, compose a board of personal-tax appeals, which must convene, in a place to be provided therefor by the assessor, on the first Monday in February of each year, and continue in session to and including the second Monday in March of each year (33 Stat., pt. 1, 563), public notice of the time and place of such meeting having been given by advertisement for two consecutive secular days in two daily newspapers published in the District of Columbia. It is the duty of this board to hear all appeals made by any person or persons against the assessments made by the board of personal-tax appraisers, and to impartially equalize the valuation of said personal property as the basis for assessment.

QUORUM.

Any four members of said board shall constitute a quorum for business, and in the absence of the assessor a temporary chairman may be chosen. The board is empowered to diminish or increase such assessments as they may believe to have been returned at other than their true value to such amount as in their opinion may be the value thereof, and the action of the board in such cases is final. (32 Stat., pt. 1, 620.)

DISTRAINT AND SALE.

When the taxes on personal property due and payable in each year shall not be paid on or before the 1st of June, the collector of taxes or his deputy may distrain sufficient goods and chattels found within the District of Columbia and belonging to the person charged with such tax to pay the taxes remaining due, together with the penalty thereon, and the costs that may accrue; and for want of such goods and chattels said collector of taxes may levy upon and sell at auction the estate and interest of such person in any parcel of land in said District; and in the case of the levy on any estate or interest in land the proceedings subsequent to sale thereof are the same as provided by law in the case of sales for arrears of taxes against real estate; and in case of distraint of personal property or the levy upon real estate, as aforesaid, the collector of taxes must immediately proceed to advertise the same by public notice, to be posted in the office of said collector, and by advertisement three times within one week, in one or more of the daily newspapers published in said District, stating the time when and the place where such property will be sold, the last publication to be at least six days before the date of sale, and if the said taxes and penalty thereon, and the costs and expenses which shall have accrued thereon, shall not be paid before the day fixed for such sale, which must not be less than ten days after said levy or taking of said property, the collector must proceed to sell at public auction in his office to the highest bidder such property, or so much thereof as may be needed to pay such

taxes, penalties, and accrued costs and expenses of such distraint and sale. Said collector must report in detail in writing every distraint and sale of personal property to the Commissioners of the District of Columbia, or their successors in office, and his accounts in respect to every such distraint or sale must forthwith be submitted to the auditor of the District of Columbia and be audited by him. (Ib. 621.)

DISPOSAL OF SURPLUS.

Any surplus resulting from such sale over and above such taxes, costs, and expenses must be paid into the Treasury, and upon being claimed by the owner or owners of the goods and chattels aforesaid must be paid to him or them upon the certificate of the collector of taxes stating in full the amount of such excess. (Ib.)

SALE OF DISTRAINED GOODS.

That hereafter when the collector of taxes shall distrain any goods and chattels in order to enforce payment of taxes levied under the aforesaid act, approved July 1, 1902, the goods and chattels so seized shall be kept in a safe and convenient place until the day of the sale thereof; and the sale of said goods and chattels shall be at public auction, at such place as the collector of taxes may designate: *Provided, however*, That no such goods and chattels shall be sold upon any bid not sufficient to meet the amount of tax, penalty, and costs; but in case the highest bid therefor is not sufficient to meet the amount of tax, penalty, and costs thereon, said property thereupon shall be bid off by the said collector of taxes in the name of and by the District of Columbia, and the Commissioners of the District of Columbia may sell the same at private sale to satisfy the tax, penalty, and cost thereafter without further notice. (33 Stat., pt. 1, 564.)

RATE OF TAXATION ON PERSONAL PROPERTY.

On all tangible personal property assessed at a fair cash value (over and above the exemptions provided), including vessels, ships, boats, tools, implements, horses and other animals, carriages, wagons, and other vehicles, there must be paid 1½ per cent on the assessed value thereof. (32 Stats., pt. 1, 618.)

Dealers in general merchandise of every description shall pay to the collector of taxes of the District of Columbia 1½ per cent on the average stock in trade for the preceding year. (Ib.)

After the passage of this act it shall be unlawful for any person or persons entering the District of Columbia subsequent to June 30 in each year and establishing a place of business for the sale of goods, wares, or merchandise, either at private sale or auction, or engaging in the business of common carrier by vessels, ships, or boats, to conduct such business until a sworn statement of the value of such stock, vessels, ships, and boats has been filed with the assessor of the District of Columbia, who shall thereupon render a bill for the unexpired portion of the fiscal year at the same rate as other personal taxes are levied: *Provided*, That this shall not apply to vessels, ships, or boats if it shall be made to appear by affidavit that any vessel, ship, or boat has been assessed for taxation and the taxes paid elsewhere. (33 Stat., pt. 1, 563.)

The assessor is hereby authorized to reassess said stock whenever, in his judgment, it has been undervalued. The goods, wares, and merchandise of any person or persons who shall fail to pay the tax required by this paragraph within three days after beginning business shall be subject to distraint, and it shall be the duty of the assessor to place bills therefor in the hands of the collector of taxes, who shall seize sufficient of the goods of the delinquent to satisfy said tax: *Provided*, That said owner shall have the right of redemption within thirty days on payment of said tax, to which shall be added a penalty of 1 per cent, together with the costs of seizure. The collector shall sell such goods as are not redeemed at public auction, after advertisement for the three days preceding said sale. (Ib. 564.)

Hotel companies and the proprietors of hotels are required to pay 1½ per cent on the assessed value of their furniture. (32 Stat., 619.)

Each national bank, as the trustee for its stockholders, through its president or cashier, and all other incorporated banks and trust companies in the District of Columbia, through their presidents or cashiers, and all gas, electric lighting, and telephone companies, through their proper officers, must make affidavit to the board of personal-tax appraisers on or before the 1st day of August each year as to the amount of its or their gross earnings for the preceding year ending the 30th day of June, and must pay per annum on such gross earnings as follows: Each national bank and all other incorporated banks and trust companies, respectively, 6 per cent; each gas company, 5 per cent; each electric lighting and telephone company, 4 per cent. And in addition thereto the real estate owned by each national or other incorporated bank and each trust, gas, electric lighting, and telephone company in the District of Columbia is taxed as other real estate in said District.

STREET RAILROADS.

Street railroad companies pay 4 per cent per annum on their gross receipts and other taxes, which shall be construed to mean that all street railroad companies shall pay 4 per cent per annum on their gross receipts within the District of Columbia *and other taxes as provided by existing law.* (33 Stats., 564.)

The charters of most of the street railroad companies in the District contain a clause exempting their tracks from taxation as real estate; but some provide that the "roads" shall be deemed "real estate," for instance, "The Washington and Georgetown," "The Metropolitan," and "The Columbia" railroad companies. Insurance companies pay 1½ per cent on premium receipts. (32 Stat., pt. 1, 619.)

All companies, incorporated or otherwise, who guarantee the fidelity of any individual or individuals, such as bonding companies, and all companies who furnish abstracts of titles to real property, or who insure real estate titles, shall pay to the collector of taxes of the District of Columbia 1½ per cent of their gross receipts in the District of Columbia. (33 Stat., pt. 1, 564.)

Savings banks having no capital stock and paying interest to their depositors must, through their president or cashier, make affidavit to the board of personal-tax appraisers on or before the 1st day of August in each year as to the amount of their surplus and undivided profits and pay a sum equal to 1½ per cent on the amount of their sur-

plus and undivided profits on the 30th day of June preceding. (32 Stat., pt. 1, 619.)

Hereafter, beginning with the fiscal year commencing July 1, 1904, incorporated savings banks paying interest to their depositors shall, through their president, or cashier, make report under oath to the board of personal-tax appraisers on or before the 1st day of August in each year as to the amount of their gross earnings, less the amount paid as interest to their depositors for the preceding year ending June 30, and shall pay thereon to the collector of taxes of the District of Columbia 4 per cent per annum. (33 Stat., pt. 1, 564.)

The capital stock of all corporations other than those herein provided for, organized in the District of Columbia or under the laws of any of the States or Territories of the United States, chiefly for the purpose of, and transacting business within, the District of Columbia, except those exempted by the laws relating to the District of Columbia, is appraised in bulk at its fair cash value by the board of personal-tax appraisers, and the corporation issuing the same is liable for the tax thereon according to such value, and must pay a sum equal to 1½ per cent on the assessed valuation thereof; but from the assessed valuation of such capital stock is first deducted the value of any and all real estate owned by such corporation in said District, which real estate is separately taxed against said corporation: *Provided,* That nothing in this paragraph contained shall be construed to include business companies which, by reason of or in addition to incorporation, receive no special franchise or privilege: but all such corporations shall be rated, assessed, and taxed as individuals conducting business in similar lines are rated, assessed, and taxed. (32 Stat., pt. 1, 619.)

Building associations in the District of Columbia shall pay to the collector of taxes of the District of Columbia 2 per cent per annum on their entire gross earnings for the preceding year ending June 30, (33 Stat., pt. 1, 564.)

WHEN PERSONAL TAX IS PAYABLE.

All taxes levied under the foregoing provisions of this law are due, payable, and collectible in May of each year, and are subject to the same penalties for nonpayment thereof as the general tax on real estate, until distraint or sale. (32 Stat., pt. 1, 33.)

Private banks or bankers, not incorporated, pay a tax of $500 per annum. General brokers pay a tax of $250 per annum. The Washington Stock Exchange pays $500 per annum in lieu of tax on members thereof for business done on said exchange. Any broker who is a member of a regularly organized stock exchange located outside of the District of Columbia, and transacting a brokerage business therein, pays $100 per annum. If any person or firm shall have paid the tax provided for banks and bankers, such person or firm can not again be taxed as a broker or brokers. Note brokers pay a tax of $100 per annum. Exceptions are made of cooperative associations whose business is restricted to the members of such association. (Ib. 621.)

The taxes for private banks and bankers, general brokers, and note brokers date from the 1st day of July in each year and expire on the 30th day of June following. Said taxes date from the first day of the month in which the liability begins, and payment must be made for a proportionate amount. (Ib. 622.)

EXEMPTIONS OF PERSONAL PROPERTY.

The following personal property is exempt from taxation:

The personal property of all library, benevolent, charitable, and scientific institutions incorporated under the laws of the United States or of the District of Columbia and not conducted for private gain. (Ib., 620.)

Libraries, schoolbooks, wearing apparel, and all family portraits. (Ib.)

Household and other belongings, not held for sale, to the value of $1,000, owned by the occupant of any dwelling house or other place of abode, in which such household and other belongings may be located. (Ib.)

Personal property of foreign legations.

PENALTY FOR VIOLATION OF LAW.

Any person violating any of the provisions of the personal-tax law is liable to a penalty of not exceeding $500 for each offense, such penalty to be imposed upon conviction in the police court of the District as other fines and penalties are imposed, and in default of payment of such penalty the person or persons so convicted shall be imprisoned, in the discretion of the court, not exceeding six months. (Ib., 622.)

LICENSES.

All licenses are issued by the assessor, over his hand and official seal. No person is permitted to carry on any business, trade, profession, or calling, for which a license is imposed, without having first obtained such license. Applications for licenses must be made to the assessor, and no license can be granted until payment for the same shall have been made. Each license must specify the name of the person to whom issued, the business, trade, profession, calling, etc., for which it is granted, and the location at which such business is to be carried on Licenses may be assigned or transferred upon application, under the terms and conditions applicable to the original granting of the same, and the assessor must issue a certificate of such transfer upon the payment of a fee of 50 cents. When more than one business, trade, profession, calling, etc., for which a license is prescribed, shall be carried on by the same person, a license must be obtained for each such business, etc. Licenses are good only for the location designated thereon, and no license can be issued for more than one place of business without payment of separate tax for each. All licenses date from the 1st of November and expire on the 31st of October following, except those specially designated in the following list. Licenses issued at any time after beginning of license year date from first day of month of issue and end the last day of license year, payment being made for proportionate amount of license tax. In cases where license is less than $5 per annum they terminate one year from first day of month of issue. No one holding a license is permitted to allow any other person charged with a separate license to operate under his license. All licenses must be conspicuously posted on premises of the licensee, and be accessible at all times for inspection by police officers or others authorized in that respect. Licensees hav-

ing no located place of business must exhibit their licenses when requested to do so by proper authorities. (Ib.)

No license shall issue to any person to conduct any business for which a license is required, in any building mentioned in "An act to require the erection of fire escapes on certain buildings in the District of Columbia, and for other purposes," approved March 19, 1906, as amended March 2, 1907, until such building has been provided and equipped with a sufficient number of fire escapes and other appliances required by said acts.

Any license issued to proprietor of a theater or other public place of amusement may be terminated by the Commissioners whenever it shall appear to them that after due notice the person holding such license shall have failed to comply with such regulations as may be prescribed by the Commissioners for the public decency. (31 Stat., 1462.)

Proprietors of hotels can not obtain a license for less than $30 per annum.

An act to prevent fraudulent transactions on the part of commission merchants, approved March 21, 1892, is made applicable to auctioneers, their agents, and employees. (32 Stat., pt. 1, 623.)

Drivers of licensed passenger vehicles, while transacting such business, must wear upon their breasts a badge numbered to correspond with license of his vehicle, such badge being furnished by District of Columbia upon payment of fee of 50 cents.

In addition to license for proprietors of livery stables, they must obtain licenses for any vehicles owned by them occupying public stands.

The Commissioners must approve applications for licenses for vehicles for transportation of passengers operated over a definite route.

For entertainments given in church premises or private residences, where the proceeds are for church or charitable purposes and no rental is charged, no license is required.

Applications for licenses for shooting galleries must be accompanied with certificate from inspector of buildings, that suitable precautions have been taken for public safety, and with written authority from majority of occupants and residents on the same side of the square in which proposed gallery is to be located, and also on confronting side of the square fronting opposite to the same. The chief of police is authorized to prescribe the caliber, firearms, and kind of cartridges to be used.

The Commissioners have discretion to refuse licenses for merry-go-rounds, flying horses, etc.

Applications for licenses for massage establishments, mediums, clairvoyants, soothsayers, fortune tellers, and palmists must have the approval of the chief of police.

Hucksters are furnished with badges corresponding to number of license, which must be worn while transacting business, in addition to a corresponding number which must be attached to their vehicles. Hucksters' licenses need not be procured by persons bringing and selling at the several markets produce of their own raising.

The fire marshal must approve applications for licenses for buildings for storage of inflammable materials.

Persons violating any of the provisions of the license law, upon conviction thereof in the police court of the District of Columbia, are punishable by a fine of not more than $500 for each offense, and in default of payment, by imprisonment not exceeding thirty days, in the discretion of the court. (Act approved July 1, 1902.)

Following is a list of rates of licenses prescribed by law.

List of rates of licenses prescribed by act approved July 1, 1902.

Business.	When due.	Rate.	Remarks.
Agricultural exhibits	Nov. 1	$100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Amusements not otherwise provided for	do	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Apothecaries	do	6	Per annum.
Art exhibits	do	100	Do.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Athletic grounds		20	Per week.
		5	Per day.
Auctioneers	Nov. 1	100	Per annum.
Automatic machines. (*See* Slot machines.)			
Automobiles, auto vehicles, etc	July 1	9	Do.
Automobile establishments	Nov. 1	25	License for 10 vehicles or less, per annum.
		2	Each additional vehicle.
Balls		3	Per night.
Bankers, private (not incorporated)	July 1	500	Per annum.
Barrooms	Nov. 1	800	Do.
Baseball grounds		20	Per week.
		5	Per day.
Baths	Nov. 1	25	Turkish, Russian, or medicated, per annum.
Billposters	do	20	Per annum.
Billiard rooms	do	12	Per annum for each billiard, bagatelle, jenny lind, or pool table, shuffleboard or other legitimate game table.
Boarding houses, public	do	1	Per annum for each room.
Bowling alleys	do	12	Per annum.
Boxing schools	do	12	Do.
Brewers	do	250	Do.
Brewers' agents	do	250	Do.
Brokers, real-estate	do	50	Do.
Brokers, railroad-ticket	do	25	Do.
Brokers, general	July 1	250	Do.
Brokers, general (members of stock exchange).	do	100	Do.
Brokers, note	do	100	Do.
Building contractors	Nov. 1	25	Do.
Carnivals	do	100	Do.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Carriages for hire	July 1	6	Drawn by 1 animal, per annum.
		9	More than 1 animal, per annum.
		9	By other motive power, per annum.
Carriage and wagon establishments	Nov. 1	25	Per annum.
Cattle dealers	do	15	Do.
Cattle exhibits	do	100	Do.
		10	Per week.
		5	Each additional week.
		3	Per day.
Cigar dealers	do	12	Per annum.
Circuses		200	Per day.
Claim agents	Nov. 1	25	Per annum.
Clairvoyants	do	25	Do.
Commission merchants	do	40	Do.
Concerts		3	Per night.
Confectionery establishments	Nov. 1	12	Per annum.
Contractors of all kinds	do	25	Do.
Cook shops	do	18	Do.
Dairy lunches	do	18	Do.

List of rates of licenses prescribed by act approved July 1, 1902—Continued.

Business.	When due.	Rate.	Remarks.
Dealers in markets	Nov. 1	$5	Per annum.
Distillers or rectifiers	....do ...	250	Do.
Druggists	....do ...	6	Do.
Eating houses	....do ...	18	Do.
Electromobiles	July 1	9	Do.
Employment agencies	Nov. 1	25	Per annum. (Act June 19, 1906.)
Entertainments	.....	3	Per night.
Entertainment halls	Nov. 1	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Exhibition halls	....do ...	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Exhibits—Agricultural, art, cattle, floral, food, freaks, industrial, mechanical, museums, poultry, side shows, etc.	....do ...	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Explosives	....do ...	1	Per annum. (Act Feb. 9, 1906.)
Fairs	....do ...	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Fencing schools	....do ...	12	Per annum.
Florists	....do ...	15	Do.
Flying horses. (*See* Merry-go-rounds.)			
Football grounds	.....	20	Per week.
		5	Per day.
Fireworks	Nov. 1	50	Per annum. (Act Feb. 9, 1906.)
Fortune tellers. See order Oct. 15, 1902	....do ...	25	Per annum.
Fuel hucksters	....do ...	5	Do.
General brokers	July 1	250	Do.
General brokers (members of stock exchange).	....do ...	100	Do.
Golf grounds	.....	20	Per week.
		5	Per day.
Gasoline	Nov. 1	5	Per annum. (Act Feb. 9, 1906.)
Gymnasiums	....do ...	12	Per annum
Hacks. (*See* Carriages.)			
Hand laundries	....do ...	10	Do.
Hotels	....do ...	1	Per annum for each room for accommodation of guests.
Hucksters	Apr. 1	12	Per annum for each vehicle.
Ice-cream parlors	Nov. 1	18	Per annum.
Improvement and land companies. (*See* Land and improvement companies.)			
Inflammable oils—kerosene	....do ...	1	Per annum for storing. (Act Feb. 9, 1906.)
Investment associations	....do ...	100	Per annum.
Land and improvement companies	....do ...	50	Do.
Laundries	....do ...	20	Steam or other power, per annum.
		10	Per annum, operated by hand.
Lawn fetes. (*See* Picnics.)			
Lecture halls	....do ...	100	Per annum.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Livery stables	....do ...	25	Per annum for 10 stalls.
		2	Each additional stall.
Liquor dealers, retail	....do ...	800	Per annum.
Liquor dealers, wholesale	....do ...	300	Do.
Liquors, brewers or manufacturers of	....do ...	250	Do.
Market dealers of all kinds	....do ...	5	Do.
Massage establishments	....do ...	25	Do.
Maturity associations	....do ...	100	Do.
Medicated baths. (*See* Baths.)			
Mediums. See order Oct. 15, 1902	....do ...	25	Do.
Merry-go-rounds	.....	12	Per week.
		10	Each subsequent week.
		3	Per day.
Note brokers	July 1	100	Per annum.
Omnibuses	....do ...	6	Per annum, 1 animal.
		9	Per annum, more than 1 animal.
Oyster houses	Nov. 1	18	Per annum.
Palmists	....do ...	25	Do.
Passenger transportation lines	....do ...	6	Per annum for each vehicle not exceeding 10 passengers.
		12	Exceeding 10 passengers.
Pawnbrokers	....do ...	100	Per annum.

List of rates of licenses prescribed by act approved July 1, 1902—Continued.

Business.	When due.	Rate.	Remarks.
Peddlers	Apr. 1	$25	Per annum.
Picnic grounds	Nov. 1	100	Do.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Polo grounds		20	Per week.
		5	Per day.
Pool rooms	Nov. 1	12	Per annum.
Private banks or bankers (not incorporated).	July 1	500	Do.
Produce dealers	Apr. 1	12	Per annum for each vehicle.
Race tracks		20	Per week.
		5	Per day.
Real estate brokers. (*See* Brokers, real estate.)			
Rectifiers. (*See* Distillers.)			
Restaurants	Nov. 1	18	Per annum.
Russian baths. (*See* Baths.)			
Second-hand dealers of all kinds	....do...	40	Do.
"Seeing Washington cars." (*See* Passenger transportation lines.)			
Shooting galleries	....do...	12	Do.
Skating rinks	....do...	100	Do.
		10	Per week.
		5	Each subsequent week.
		3	Per day.
Slot machines	....do...	2	Per annum, each machine.
		50	Per annum, unlimited number.
Soothsayers. (*See* Order Oct. 15, 1902)	....do...	25	Per annum.
Stock exchange, Washington	July 1	500	Do.
Theaters	Nov. 1	100	Do.
		20	Per week.
		10	Less than one week.
Ticket brokers, railroad. (*See* Brokers, ticket.)			
Tournaments. (*See* Race tracks.)			
Turkish baths. (*See* Baths.)			
Undertakers	....do...	25	Per annum.
Vehicles for hire	July 1	6	Per annum, 1 animal.
		9	Per annum, more than 1 animal.
		9	Per annum, horseless or motor vehicle.
Victualers	Nov. 1	18	Per annum.
Wagon-making establishments. (*See* Carriage-making establishments.)			
Washington Stock Exchange	July 1	500	Do.

Steam engineers' licenses are of three grades—first, second, and third—the fee for each being $3. Examination before board of engineers is required. Licenses are good until revoked or changed to higher grade. (Act of February 28, 1887.)

Dealers in deadly and dangerous weapons are required to file bonds of $1,000 each, but no fee is charged. (27 Stat. L., 117.)

The fee for transferring a license is 50 cents. (Act of July 1, 1902.)

REFUNDMENT OF ERRONEOUSLY PAID TAXES AND LICENSES.

The Commissioners are authorized and instructed to cause all taxes erroneously paid in the District of Columbia to be refunded by the proper accounting and disbursing officers of said District, upon the certificate of the collector of such erroneous payment, which certificate shall state the nature of the error, the name of the person or persons by whom such excessive payment was made, and such other particulars as may be necessary to satisfy the accounting officers that such claim for reimbursement is just and equitable; and the said accounting and disbursing officers shall pay all moneys so refunded out of, and charge the same to, the fund which was credited with the erroneous payment.

Whenever any person shall deposit money in the treasury for the purpose of procuring a license, and said license shall have been subsequently refused by legal authority, it shall be the duty of the accounting and disbursing officers of the District to refund the money so deposited, deducting therefrom an amount justly proportionate to the time during which such license shall have been used by the applicant therefor, or his representatives, and charge the amount so refunded to the fund which was credited with the original deposit.

All moneys paid or deposited according to law, for the redemption of property sold for taxes, shall be credited to the redemption fund, and the same shall be paid by the accounting and disbursing officers of the District to the person or persons entitled to receive it, on the presentation of the certificate of the register; and all payments by virtue of this section shall be payable out of and charged to the redemption fund.

In all cases of defects or errors in any sale of property for taxes, the collector shall issue a certificate of the facts in such case, giving all the particulars; and it shall be the duty of the proper accounting and disbursing officer of the said District to reimburse to the purchaser the amount paid in each case, with interest at the rate of six per centum per annum thereon, to be payable on the surrender of the certificate of said sale or the execution of a quit-claim deed to the said District; and all payments made under the provisions of this section shall be chargeable to the fund which was credited with the original deposit. (Act of Legislative Assembly approved Jan. 19, 1872.)

REFUNDMENT OF WATER RENTS AND DEPOSITS.

The Commissioners of the District of Columbia are hereby authorized to cause all water rents erroneously paid hereafter in the District of Columbia to be refunded in the manner prescribed by law for the refunding of erroneously paid taxes: *Provided*, That application for refund shall be made within two years after such erroneous payment. And hereafter the said Commissioners are authorized to cause to be refunded in the same manner and subject to the same limitations all money paid for water for any special purpose where the project is abandoned and the water not used, and for tapping water mains and for furnishing stopcock where the service is not rendered and the material is not furnished; and all money refunded under this provision of this act shall be paid from and charged to the water fund. (District appropriation act approved Mar. 3, 1905.)

INDEX.

A.

Page.

Advertising, tax-sale pamphlet 11
Advertising of proposed improvements under assessment and permit system 14
Alleys and minor streets, etc.:
  Provisions for opening 20
  Assistant corporation counsel to conduct condemnation proceedings in opening of 21
Alleys and sidewalks, improvements of 14
Appeals 4, 27
Assessment officials:
  Number and assignment of 3, 11
  Qualifications and salaries 3
Assessment and permit work 14, 16
Assessments:
  Approval of, by Commissioners 4
  Quashed, or omitted reassessment of 5, 12, 20
  General, how made 3, 4
  Special, how made 14, 17
Assessor:
  Shall make statement of total assessments after completion of books of assessment 5
  Tax bills prepared under direction of 6
  Must keep list of real estate sold for taxes, etc., open to public 6, 11
  Shall give notice of sales for taxes in arrears on real estate 7
  Provision for issue of tax certificates by 12
  Shall prepare blank schedule of tangible personal property 26
Assistant assessors, two provided to supervise work of assessor's office 3
Assistant corporation counsel, employment of, authorized to conduct condemnation proceedings 21
Auctioneers, act of March 21, 1892, as to commission merchants, made applicable to 32
Avenues and streets, provision for extension of 16

B.

Badges:
  Drivers of licensed passenger vehicles must wear 32
  Hucksters must wear 32
Bankers and private banks not incorporated, personal tax on 30
Banks:
  National, personal tax on 29
  Savings, having no capital stock, etc., personal tax on 29
  Personal tax on incorporated 30
Benevolent institutions, certain, are exempt from personal property tax 31
Benefits, assessment for, in street-extension cases 17
Bidding in by District of Columbia of real estate not sold at tax sales 8
Bills, tax, prepared under direction of assessor 6
Board of assistant assessors, number of members of, etc 3

Page.
Board of equalization and review of real estate assessments:
Personnel of 3
Time of sessions 4
Notice of sessions 4
Members authorized to summon witnesses 4
Three members constitute a quorum 4
Duties of 4, 5
Commissioners' approval of assessments necessary after work of, is complete 4
Time for appeals from assessments of damaged or newly improved property 5
Shall report reassessment of property to collector of taxes 5
Board of personal tax appeals:
Personnel of 3, 27
Right of appeal to 26
Time of sessions 27
Notice of time of sessions 27
Four members constitute a quorum 27
Board of personal tax appraisers:
Personnel of 3, 26
Authorized to administer oaths 26
Board to assess real estate, personnel and duties of 3, 4
Bond, assessor required to furnish 3
Bonding companies, personal tax on 29
Books of assessment, time for completion of, by assessor 5
Broker who is member of stock exchange outside District of Columbia, personal tax on 30
Brokers, note and general, tax on 30
Building associations, personal tax on 30
Building lines, establishment of uniform 25
Buildings:
Assessments for removing or securing dangerous 21
Assessments for removal of insanitary 21

C.

Carriage ways, no special assessments for improvement of 25
Certificate of taxes:
Provision for issue of, by assessor 12
Is a bar to collection from subsequent purchaser of tax, etc., which is lien upon real estate mentioned 12
Certificates, tax-sale, provision for issue of, by collector of taxes 8
Cesspools, assessment for cleaning offensive 24
Charitable institutions, personal property of certain, exempt from taxation 31
Clairvoyants, licenses for 32
Clothing, exempt from personal tax 31
Collections:
Method of crediting, on account of assessments for service sewers 20
On account of assessment work, method of crediting 16
Collector of taxes:
Duties of, as to collection and deposit of revenues 12
Shall give notice when ready to receive taxes 5
Shall bid in property for District of Columbia at tax sales if not sold 8
Provision for issue of tax-sale certificates by 8
Shall file report of sales with recorder of deeds 8
Shall give notice of distraint and sale of personal property 27
Must report to Commissioners every distraint and sale of personal property and send accounts to auditor 28
Commission merchants, act of March 21, 1892, as to, made applicable to auctioneers 32
Condemnation of land for extension of streets and avenues, method of 16, 21
Cooperative association, exemption of 30

Corporations: Page.
Tax on ---- 29, 30
Certain class of, shall be taxed as individuals---- 30
Curbs and sidewalks, new, on streets being improved one-half cost shall not be levied on abutting property in all cases---- 16

D.

Damages, in street-extension cases---- 17
Dangerous structures, assessment for removing or securing---- 21
Dangerous wells, etc., assessment for inclosing---- 22
Deeds, tax, issue of---- 8
Deeds, wills, etc., transcripts of, shall be made by employee in surveyor's office and copy furnished assessor---- 13
Deposits under permit system:
By property owners requesting improvements---- 15
Refundment of surplus---- 16
Deposits and water rents, refundment of---- 36
Designation of squares, etc., for assessment and taxation, method of---- 13
Distrained goods, money received at sale of, must cover taxes, etc---- 28
Distraint and sale of personal property:
Method of ---- 27
Collector of taxes must submit report of each, to Commissioners and account to auditor---- 28
Draining lots, assessments for---- 22
Drivers of licensed passenger vehicles must wear badge---- 32
Duplicate tax-sale certificates, provision for issue of---- 11

E.

Electric-lighting companies, personal tax on---- 29
Entertainments in churches, etc., no license required for, under some conditions---- 32
Excise board, personnel of---- 3
Exemption from assessments for new curbs and sidewalks on new streets- 16
Exemption from assessments for water mains and service sewers---- 17
Exemption of cooperative associations---- 30
Exemption of personal property---- 31
Exemption of property of foreign legations---- 7, 14, 31
Exemption of real property---- 6, 7
Exemption from special assessments of property of United States, District of Columbia, and foreign legations---- 14
foreign legations---- 14
Exemptions from water rents---- 7
Extension of streets and avenues, provision for---- 16

F.

Fidelity companies, personal tax on---- 29
Fire-escape law, must be complied with before issue of certain licenses-- 32
Fire escapes, costs of erection of, etc---- 24
Flying horses, licenses for---- 32
Foreign legations. (*See* Legations.)
Fortune tellers, licenses for---- 32

G.

Gas companies, personal tax on---- 29

H.

Hearings shall be held as to proposed improvements under assessment system---- 14
Hotels:
Tax on furniture in---- 29
License for ---- 32

Page.
Hucksters:
Must wear badges with same number as that on their vehicles 32
Licenses not required of certain, bringing produce of their own raising 32

I.

Improvements, new, assessment of 4
Inflammable materials, licenses for storage of 32
Insanitary buildings, assessments for removal of 21
Insurance companies, personal tax on 29
Invalid sales, cancellation and refundment of 10

L.

Legal disability, redemption of property of persons under 10
Legations:
Exemption of property of, from taxation 7
Exempted from special assessments 14
Personal property of, exempt from taxation 31
Libraries, exempt from personal tax 31
License law, penalty for violation of 33
Licenses:
List of rates of, etc 33, 35
Issue of and fees for 31, 35
To theaters may be revoked under certain conditions 32
Not required for certain entertainments in churches 32
May be transferred 31
Licenses and taxes, provision for refundment of erroneously paid 35, 36
Liens, failure of District of Columbia to enforce, shall not relieve property from tax due 10
Lighting tracks of steam railway companies, provision for 24
Livery stables, proprietors of, must get licenses for certain of their vehicles 32

M.

Massage establishments, licenses for 32
Mediums, licenses for 32
Merchandise, dealers in, shall pay 1½ per cent on average stock in trade 28
Merry-go-rounds, licenses for 32
Minor streets, width of 20
Minor streets and alleys, etc.:
Provision for opening 20
Assessments to reimburse appropriations for opening 20
Assistant corporation counsel to conduct proceedings in opening 21
Minors and others under legal disability, redemption of property of 10

N.

Note brokers, tax on 30
Notice:
Sessions of board of equalization and review of real estate assessments, method of giving 4
Collector of taxes shall give, when ready to receive taxes 5
Of tax due and in arrears on real estate, be given by assessor 7
Method of serving, of assessments levied for improvements under assessment and permit system 15
Not necessary when deposits are made by property owner for improvements under permit system 16
Method of service to property owner as to assessment for water main and service sewer 18
Method of service of, to abate nuisances 23
Method of giving, that schedule of personal property is ready 26
Of time of sessions of board of personal tax appeals 27
Of distraint and sale of personal property 27
Nuisances, provision for abatement of, etc 22

O.

Page.
Omitted real property, assessment of 4
Opening alleys and minor streets, etc.:
Provision for 20
Provision for assessments to reimburse appropriations for opening 20
Assistant corporation counsel to conduct condemnation proceedings in 21
Overdue taxes, sales for 7, 27

P.

Palmists, licenses for 32
Pamphlet, of tax sales 7, 11
Paving streets adjacent to street-railway tracks, assessments for 25
Payment:
Personal taxes, time for 30
Realty taxes, time for 6
Special assessments, method of 15
Penalty:
Failure to make personal property return 26
Failure to pay taxes 6
Violation of license law 31
Violation of personal-tax law 31
Perjury, persons swearing falsely before board of equalization and review of real estate assessments, guilty of 4
Permit system, deposits under 15
Persons under legal disability, redemption of property of 10
Personal property:
Assessors of 3, 26
Of foreign legations exempt from taxation 7, 31
Taxation of 26
Schedules of 26
Penalty for failure to make returns of 26
Distraint and sale of 27
Notice of distraint and sale of 27
Disposal of surplus from tax sale of 28
Money received at sale of distrained, must cover taxes, etc 28
Rate of taxation on 28
Exemption of 31
Personal tax, time for payment of 30
Personal-tax law, penalty for violation of 31
Plat books, current series of taxation and assessment in surveyor's office is standard book of reference 14
Policemen, special, provision for at street-railway crossings 23
Portraits, family, exempt from personal tax 31
Property, unsubdivided, not assessable for sewer and water mains unless connected 19
Property damaged, assessment against, may be reduced 4, 5
Property omitted, assessment of 4

Q.

Quashed assessments, provision for reassessment of 20
Quorum:
Three members of board of equalization and review of real estate assessments, constitutes 4
Four members of board of personal-tax appeals constitutes 27

R.

Railroads:
Street, shall pay 4 per cent per annum on gross receipts and other taxes as provided by law 29
Assessment of tracks of 29
Railway companies, steam, provision for lighting tracks of 24
Rate of taxation 5, 28
Real estate:
Three assistant assessors assigned to duty of assessing 3
Assessors to keep list of, sold for nonpayment of taxes 6
Exemption of, from taxes 6, 7
Shall be bid in for District of Columbia under certain conditions 8

Page.
Real estate—Continued.
May be readvertised for sale at ensuing annual tax sale 9
Provision for redemption from tax sales 9
Redemption of that belonging to minors, etc., from tax sales 10
Assessed triennially at two-thirds its true value 3
To whom assessed 5
Reassessment, provision for 5, 12
Reassessment of quashed assessments, provision for 20
Recorder of deeds, report of sales to be filed with 10
Records of assessor to be kept open to the public 6, 11
Redemption from tax sales:
Provision for 9
Property of minors, etc 10
Redemption fund, payments to and from 36
Refundment and cancellation of invalid sales 10
Refundment of erroneously paid taxes and licenses 35, 36
Refundment of surplus deposits, made for improvement under permit system 16
Refundment of water rents and deposits, provision for 36
Removal of insanitary buildings, assessment for 21
Removal of weeds, assessment for 22
Removal or securing dangerous structures, assessments for 21
Return of personal property, penalty for failure to make 26
Revenues, duties of collector of taxes as to collection and deposit of 12.

S.

Sale for nonpayment of assessments for watermains and service sewers, method of 19
Sale of distrained goods, money received at, must cover taxes, etc 28
Sales, invalid, refundment and cancellation of 10
Sales for overdue taxes 7, 27
Sales for unpaid assessments, conducted as sales for general taxes 15
Savings banks:
Having no capital stock, etc., personal tax on 29
Incorporated, personal tax on 30
Schoolbooks, exempt from personal tax 31
Scientific institutions, personal property in certain, exempt from taxation 31
Service of notice, of assessment levied for improvement under assessment and permit system 15
Service sewers and water mains:
Commissioners authorized to lay and assess property for 17
Lots under 100 feet deep not to be assessed twice for 18
Method of giving notice of assessment for 18
Method of payment of assessment for, and sale for nonpayment 19
Unsubdivided property not assessable for, unless connected 19
Service sewer:
Defined 20
Method of crediting sums received on account of assessment for 20
Sewers. (*See* Service sewers and water mains.)
Ships, tax on 28
Shooting galleries, license for 32
Sidewalks, the word "sidewalks" construed to include curbs 14
Sidewalks and alleys, provision for improvement and repair of 14
Sidewalks and curbs, new, on streets being improved, assessment not to be made against abutting property for, under certain conditions 16
Soothsayers, license for 32
Special policemen at street-railway crossings, provision for 23
Squares, etc., method of designation of, for assessment and taxation 13
Stables, livery, proprietors of, must get licenses for certain of their vehicles 32
Stocks, etc., value of, must be stated before establishment of business 28
Stock Exchange, Washington, tax on 30
Street railroads shall pay 4 per cent per annum on gross receipts and other taxes as provided by law 29
Street-railway crossings, provision for special policemen at 23

Streets: Page.
Provision for lighting, when occupied by tracks of steam-railway companies ---- 24
Assessment for paving, adjacent to street-railway tracks---- 25
Being improved, assessments for new curbs and sidewalks on---- 16
Streets and avenues, provision for extension of---- 16
Streets, minor, width of---- 20
Streets, minor, and alleys, etc.:
Provision for opening---- 20
Assessments to reimburse appropriations for opening of---- 20
Assistant corporation counsel to conduct condemnation proceedings in opening, etc---- 21
Structures, dangerous, assessments for removing or securing---- 21
Surplus deposits, refundment of those made under permit system---- 16
Surplus from tax sales:
Disposal of---- 9, 10
Of personal property---- 28
Surveyor, District of Columbia, shall furnish transcripts of wills, deeds, etc., daily to assessor---- 13

T.

Tax bills, prepared under direction of assessor---- 6
Tax certificates:
Provision for issue of, by assessor---- 12
Bar against collection of taxes, etc., from subsequent purchase of real estate mentioned therein---- 12
Tax deeds, issue of---- 8
Tax-sale certificates:
Provision for issue of, by collector of taxes---- 8
Duplicate, provision for issue of---- 11
Tax-sale pamphlet---- 7, 11
Tax sales:
Provision for---- 7
Real estate shall be bid in for District of Columbia at, if not sold to other parties---- 8
Property may be readvertised and sold at next annual---- 9
Redemption of real estate from---- 9
Redemption of real estate from, by minors, etc---- 10
Refundment and cancellation of invalid---- 10
Report of, to be filed with recorder of deeds---- 10
Taxation, rate of---- 5
Taxes:
Date of payment of---- 6
Overdue, sales for---- 7
Taxes and licenses erroneously paid, provision for refundment of---- 35, 36
Telephone companies, personal tax on---- 29
Theaters, licenses for, may be revoked---- 32
Title insurance companies, personal tax on---- 29
Tracks of steam railway companies, provision for lighting---- 24
Tracks of street railways, assessment for paving streets adjacent to---- 25
Tracks of street railway companies, not taxed as real estate in all cases 29
Transcripts of deeds, wills, etc., for assessment records, employee of surveyor's office shall make, and copy must be furnished the assessor---- 13
Triennial assessment of real estate:
Provision ---- 3
Time for completion of---- 3
Triplicate of assessment, copies furnished collector of taxes, Comptroller of Treasury, assessor---- 5

U.

Unsubdivided property not assessable for sewer and water main unless connected ---- 19

V.

Page.
Vehicles operated over definite route, license for 32
Vessels, tax on 28

W.

Washington Stock Exchange, tax on 30
Water department receipts, deposit of 20
Water fund, payments from 36
Water main tax bills, prepared under direction of assessor 6
Water mains, deposit of moneys received for laying 20
Water main and service sewers:
Commissioners authorized to lay, and assess property for 17
Lots under 100 feet deep not to be assessed twice for 18
Method of giving notice of assessment for 18
Method of payment of assessments for, and sale for nonpayment 19
Unsubdivided property not assessable for, unless connected 19
Water rents, property exempt from payment of 7
Water rents and deposits, refundment of 36
Wearing apparel, exempt from personal taxes 31
Weeds, assessments for removal of 22
Wells, dangerous, assessments for inclosing 22
Wills, deeds, etc., transcripts of, shall be made by employee of surveyor's office and copy furnished the assessor 13
Witnesses, members of board of equalization and review of real estate assessments authorized to summon, and fees of 4

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